
KALISPELL PUBLIC SCHOOLS

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Our Kids • Our Future Business Office

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April 4, 2003

Jim Oberembt
Office of Public Instruction
P.O Box 202501
Helena, MT 59620-2501

Re: Reclassified Expenses – Indirect Cost Rate

Dear Jim:

Please accept this letter as the District's request for a revised indirect cost rate for the 2003-2004 fiscal year.

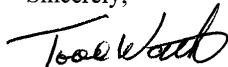
The following expenses have been reclassified:

	<u>Elementary</u>	<u>High School</u>
• Personnel Services	\$39,333.00	\$42,610.75
• Audit and Labor Services	\$13,662.15	\$18,748.22
• Printing Services	\$23,045.81	\$33,697.38
• Information Services	\$47,471.57	\$55,125.62
Totals	\$123,512.53 ✓	\$150,181.97 ✓

Please let me know if you need any additional information.

Thank you for your consideration.

Sincerely,



Todd Watkins
District Clerk

Cc: Chris Bilant, Federal Projects Director



Schedule A - Restricted Fixed Indirect Cost Rate
With Carry Forward Adjustment
For FY2003-04 Using FY02 Expenditures

15 Flathead
0311 Flathead HS

Expenditure Function	Total Expenditures	Direct and Unallowable Costs	Indirect Costs	Excluded Costs		
	(A)	(B)	(C)	Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	8,946,059.04	8,865,401.03	0.00	80,658.01	0.00	0.00
21XX Support Services - Students	843,946.64	840,359.74	0.00	3,586.90	0.00	0.00
221X Improvement of Instruction Services	28,537.68	28,537.68	0.00	0.00	0.00	0.00
222X Educational Media Services	410,820.47	396,545.76	0.00	14,274.71	0.00	0.00
23XX Support Services - General Administration	268,325.85	268,325.85	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	723,577.53	719,127.53	0.00	4,450.00	0.00	0.00
25XX Support Services - Business	202,532.36	13,793.84	184,152.43	4,586.09	0.00	0.00
26XX Operation and Maintenance of Plant Services	1,494,439.63	1,460,729.63	0.00	33,710.00	0.00	0.00
27XX Student Transportation Services	1,094,364.69	833,702.18	0.00	260,662.51	0.00	0.00
28XX Support Services - Central	20,902.24	20,902.24	0.00	0.00	0.00	0.00
31XX Food Services	862,463.52	860,705.52	0.00	1,758.00	0.00	0.00
34XX Extracurricular - Activities	122,899.44	122,899.44	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	441,928.62	441,928.62	0.00	0.00	0.00	0.00
52XX Capital Leases or Long Term Notes with Board of In	195,000.00	0.00	XXXXXXX	0.00	195,000.00	0.00
62XX Resources Transferred to Other School Districts or	2,460.00	2,460.00	XXXXXXX	0.00	0.00	0.00
Totals	15,658,257.71	14,875,419.06	184,152.43	403,686.22	195,000.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX	(159,181.97)	159,181.97	XXXXXXXXXX	XXXXXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	15,658,257.71	14,725,237.09	334,334.40			
Line A	Preliminary Indirect Cost Rate [C divided by B] 184,152.43/14,875,419.06		1.24%			
Line B	Requested Indirect Cost Rate [Adjusted C divided by Adjusted B]		2.27 %			
Line C	Carry Forward Adjustment: Enter -0- if there was no rate in FY02. Line A or B 2.27 less FY02 rate 2.10%		.17 %			
Line D	Final Rate After Carry Forward Adjustment Line A or B plus/minus Line C If Line D is negative, enter -0-.		2.10 %	2.44		

See Example on Page 6 of Instructions.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, and the indirect cost recovery project may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination and severance pay. A detailed listing of accounts is available upon request. Call Jim Obermiller at 444-1257.



Office of Public Instruction
Linda McCulloch, Superintendent
PO Box 202501
Helena, MT 59620-2501

CERTIFICATION FOR INDIRECT COST RATE
For FY 2003-2004

Due May 31, 2003

Legal Entity #	School Dist. #	School Name	County	Level
0311	5	Flathead H S	15	HS

Proposed Restricted Indirect Cost Rate 2.10 % (Round to nearest tenth of a percent.)

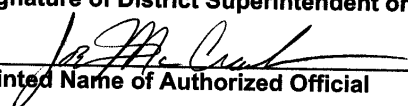
INSTRUCTIONS: Complete and submit with one copy of each application for Indirect Cost Rate. A separate application should be submitted for the elementary and high school district. A copy of this certification will be returned upon approval of your rate.

This is to certify that I have reviewed the indirect cost rate proposal submitted herewith and to the best of my knowledge and belief:

(1) All costs included in this proposal to establish the final indirect cost rate for the periods indicated above are allowable in accordance with the requirements of the Federal award(s) to which they apply and OMB Circular A-87, "Cost Principles for State and Local Governments." Unallowable costs have been adjusted in allocating costs as indicated in the attached Predetermined Indirect Cost Allocation - Schedule A.

(2) All costs included in the proposal are properly allocable to Federal awards on the basis of a beneficial or casual relationship between the expenses incurred and the agreements to which they are allocated in accordance with applicable requirements. Further, the same costs that have been treated as indirect costs have not been claimed as direct costs. In addition, similar types of costs have been accounted for consistently and the Office of Public Instruction will be notified of any accounting changes that would affect the predetermined rate.

I declare that the foregoing is true and correct.

Signature of District Superintendent or Board Chairperson	Street Address or P.O. Box	
	233 First Ave East	
Printed Name of Authorized Official	City	Zip Code
JOE MCCrackEN	Kalispell	59901
Title	Date	
SUPERINTENDENT	4/4/03	

Send completed form to:

School Accounting and Budgeting
Office of Public Instruction
PO Box 202501
Helena, MT 59620-2501

ACCEPTED AND APPROVED FOR THE SUPERINTENDENT OF PUBLIC INSTRUCTION BY:

Approved Rate for FY2004

2.44 %

Date Approved

4/8/2003

Signature

